

DELAWARE

2025

F O R M

DIVISION OF REVENUE

PIT-RES

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



For Fiscal Year beginning and ending

☐ Amended Return
Must include page 4

Your Taxpayer ID

Spouse Taxpayer ID

Your First Name M.I. Last Name Suffix

Spouse First Name M.I. Last Name Suffix

Present Home Address (Number and Street) Apartment #

City State Zip Code

Filing Status (Must check one)

1. ☐ Single, Divorced, Widow(er) 2. ☐ Joint 3. ☐ Married & Filing Separate Forms
4. ☐ Married & Filing Combined Separate on this form 5. ☐ Head of Household

☐ Form
PIT-UND
Attached

☐ Claimed as
Dependant
on someone
else's return

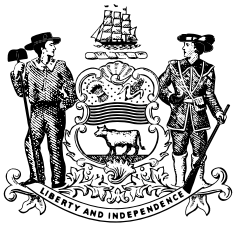
If you were a part-year resident in 2025, give the
dates you resided in Delaware:

mm-dd-yyyy

mm-dd-yyyy

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.

SECTION A - ADDITIONS		COLUMN A	COLUMN B
1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040		1. \$.00	1. \$.00
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE		2. \$.00	2. \$.00
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION		3. \$.00	3. \$.00
4. TOTAL - Add Lines 1 through 3		4. \$.00	4. \$.00
SECTION B - SUBTRACTIONS			
5. INTEREST RECEIVED ON U.S. OBLIGATIONS		5. \$.00	5. \$.00
6. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)			
Column A if Spouse had a Military Pension Column B if You had a Military Pension		6. \$.00	6. \$.00
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions)		7. \$.00	7. \$.00
8a. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions)		8a. \$.00	8a. \$.00
8b. 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM			
Column A if Spouse 529 ABLE Column B if You 529 ABLE		8b. \$.00	8b. \$.00
9. Add Lines 5 through 8b		9. \$.00	9. \$.00
10. Subtract Line 9 from Line 4		10. \$.00	10. \$.00
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)		11. \$.00	11. \$.00
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.		12. \$.00	12. \$.00
SECTION C - DEDUCTIONS If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.			
13. TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)		13. \$.00	13. \$.00
14. FOREIGN TAXES PAID (See instructions)		14. \$.00	14. \$.00
15. CHARITABLE MILEAGE DEDUCTION (See instructions)		15. \$.00	15. \$.00
16. ACTIVE LABOR ORGANIZATION DUES (See instructions)		16. \$.00	16. \$.00
17. SUBTOTAL - Add Line 13 through Line 16		17. \$.00	17. \$.00
18. FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)		18. \$.00	18. \$.00
19. NET ITEMIZED DEDUCTIONS - Subtract Line 18 from Line 17. Enter here and on Line 20 (See instructions)		19. \$.00	19. \$.00



DELAWARE 2025

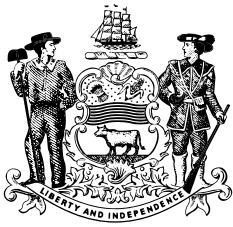
DIVISION OF REVENUE F O R M PIT-RES

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN



NAME _____ TAXPAYER ID _____

Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.		COLUMN A	COLUMN B
20.	If you elect the DELAWARE STANDARD DEDUCTION check here a. ☐ Filing Statuses 1, 3, & 5 enter \$3250 in Column B; Filing Status 2 enter \$6500 in Column B; Filing Status 4 enter \$3250 in Column A and in Column B		
	If you elect DELAWARE ITEMIZED DEDUCTIONS check here b. ☐ Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 19 in Column B; Filing Status 4 enter itemized deductions from Line 19 in Columns A and B		
		20. \$.00	20. \$.00
21.	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions) (See instructions) Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B. Column A - if Spouse was: 65 or over ☐ blind ☐ Column B - if You were: 65 or over ☐ blind ☐	21. \$.00	21. \$.00
22.	TOTAL DEDUCTIONS - Add Line 20 and Line 21 and enter here.	22. \$.00	22. \$.00
SECTION D - CALCULATIONS			
23.	TAXABLE INCOME - Subtract Line 22 from Line 12, and compute tax on this amount	23. \$.00	23. \$.00
24.	TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)	24. \$.00	24. \$.00
25.	TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)	25. \$.00	25. \$.00
26.	TOTAL TAX - Add Line 24 and Line 25	26. \$.00	26. \$.00
27a.	PERSONAL CREDITS Enter number of exemptions ☐ x \$110 If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B. On Line 27a, enter the number of exemptions for: Column A ☐ Column B ☐	27a. \$.00	27a. \$.00
27b.	CHECK BOXES Spouse 60 or over (Column A) ☐ Self 60 or over (Column B) ☐ Enter number of boxes checked on Line 27b ☐ x \$110	27b. \$.00	27b. \$.00
28.	TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)	28. \$.00	28. \$.00
29.	VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) ☐ Self (Column B) ☐ Enter credit amount	29. \$.00	29. \$.00
30.	OTHER NON-REFUNDABLE CREDITS (See instructions)	30. \$.00	30. \$.00
31.	CHILD CARE CREDIT . Must attach Form 2441. (Enter 50% of Federal credit)	31. \$.00	31. \$.00
32.	TOTAL NON-REFUNDABLE CREDITS - Add Line 27a through Line 31 (See instructions)	32. \$.00	32. \$.00
33.	BALANCE - Subtract Line 32 from Line 26. If Line 32 is greater than Line 26, enter 0.	33. \$.00	33. \$.00
34.	EARNED INCOME TAX CREDIT . ☐ REFUNDABLE ☐ NON-REFUNDABLE (See instructions)	34. \$.00	34. \$.00
35.	DELAWARE TAX WITHHELD (Attach W2s/1099s)	35. \$.00	35. \$.00
36.	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	36. \$.00	36. \$.00
37.	S CORP PAYMENTS	37. \$.00	37. \$.00
38.	REFUNDABLE BUSINESS CREDITS	38. \$.00	38. \$.00
39.	CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)	39. \$.00	39. \$.00
40.	TOTAL REFUNDABLE CREDITS For amended return, enter Line 40 then proceed to Line 48 on page 4 (All else, see instructions)	40. \$.00	40. \$.00



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NAME	TAXPAYER ID
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Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.			COLUMN A	COLUMN B
41.	BALANCE DUE If Line 34 plus Line 40 is less than or equal to Line 33, Subtract the sum of Line 34 and Line 40 from Line 33.	41.	\$.00	41. \$.00
42.	OVERPAYMENT If Line 34 plus Line 40 is greater than Line 33, Subtract Line 33 from the sum of Line 34 and Line 40.	42.	\$.00	42. \$.00
43.	CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach Form PIT-RSS.	43.		43. \$.00
44.	AMOUNT OF LINE 42 TO BE APPLIED TO 2026 ESTIMATED TAX ACCOUNT	44.		44. \$.00
45.	PENALTIES AND INTEREST DUE. If Line 41 is greater than \$800, see estimated tax instructions	45.		45. \$.00
46.	NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing statuses Add Line 41, Line 43, and Line 45.	46.		46. \$.00
47.	NET REFUND. For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 43, Line 44, and Line 45 from Line 42.	47.		47. \$.00

SECTION E - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete Section E below. See instructions for details.

ACCOUNT TYPE	ROUTING NUMBER	ACCOUNT NUMBER	Is this refund going to or through an account that is located outside of the United States? ☐ YES ☐ NO
☐ CHECKING			
☐ SAVINGS			

DMV STATE ID #

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE		DATE
SPOUSE SIGNATURE		DATE
HOME PHONE NUMBER	BUSINESS PHONE NUMBER	
EMAIL ADDRESS		

PAID PREPARER INFORMATION

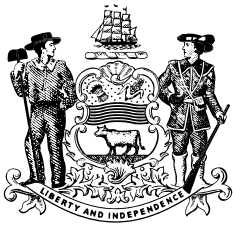
PAID PREPARER SIGNATURE		DATE
ADDRESS		
CITY	STATE	ZIP CODE
EIN, SSN or PTIN	PHONE NUMBER	
EMAIL ADDRESS		

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 46)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to: Delaware Division of Revenue

REFUND (LINE 47)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

ALL OTHER RETURNS
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

PLEASE REMEMBER TO ATTACH W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



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NAME

TAXPAYER ID

FOR AMENDED RETURNS ONLY

		COLUMN A	COLUMN B
48.	TOTAL REFUNDABLE CREDITS - Add Line 40 and any EITC on Line 34.	48. \$.00	48. \$.00
49.	AMOUNT PAID ON ORIGINAL RETURN	49. \$.00	49. \$.00
50.	SUBTOTAL. Add Lines 48 and 49.	50. \$.00	50. \$.00
51.	REFUND RECEIVED (If any, see instructions)	51. \$.00	51. \$.00
52.	Estimated tax carryover and/or Special Funds contributions as shown on original return	52. \$.00	52. \$.00
53.	Subtract Line 51 and Line 52 from Line 50.	53. \$.00	53. \$.00
54.	BALANCE DUE. If Line 33 is greater than Line 53, Subtract Line 53 from Line 33.	54. \$.00	54. \$.00
55.	OVERPAYMENT. If Line 53 is greater than Line 33, Subtract Line 33 from Line 53.	55. \$.00	55. \$.00
56.	AMOUNT OF LINE 55 TO BE APPLIED TO YOUR ESTIMATED TAX ACCOUNT (See instructions)	56. \$.00	56. \$.00
57.	PENALTIES AND INTEREST DUE	57. \$.00	57. \$.00
58.	NET BALANCE DUE For Filing Status 4, see instructions. For all other filing statuses Add Line 54, Line 56, and Line 57.	58. \$.00	58. \$.00
59.	NET REFUND For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 56 and Line 57 from Line 55.	59. \$.00	59. \$.00

60. Is an amended Federal return being filed?

☐ Yes☐ No

If no, please explain. If the changes pertain to the DE return only, list the line numbers being amended.

61. Has the Delaware Division of Revenue advised you your original return is being audited?

☐ Yes☐ No

62. Is this amended return being filed as a protective claim?

☐ Yes☐ No

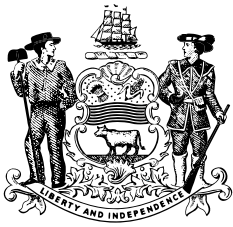
A detailed explanation of all changes must be provided in this space. All supporting schedules and/or documentation must be attached. @

**NET BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 58)**
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to: Delaware Division of Revenue

NET REFUND (LINE 59)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

ALL OTHER RETURNS
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

PLEASE REMEMBER TO ATTACH W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN @



DELAWARE

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DIVISION OF REVENUE
F O R M
PIT-RSS
DELAWARE RESIDENT SCHEDULES



NAME

TAXPAYER ID

Columns: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See instructions for worksheet.) Taxpayers using filing statuses 1,2,3, or 5 are to complete Column B only.

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

Enter the credit in the highest to lowest amount order.

i See the instructions and complete the worksheet prior to completing DE Schedule I.

			Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
1.	Tax imposed by State of	(Enter 2 character state name)	1. \$.00	1. \$.00
2.	Tax imposed by State of	(Enter 2 character state name)	2. \$.00	2. \$.00
3.	Tax imposed by State of	(Enter 2 character state name)	3. \$.00	3. \$.00
4.	Tax imposed by State of	(Enter 2 character state name)	4. \$.00	4. \$.00
5.	Tax imposed by State of	(Enter 2 character state name)	5. \$.00	5. \$.00
6.	Enter the total here and on Form PIT-RES Page 2, Line 28. You must attach a copy of the other state return(s) with your Delaware tax return		6. \$.00	6. \$.00

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

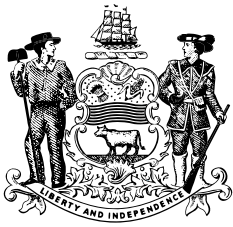
Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

QUALIFYING CHILD INFORMATION

7a. CHILD'S FIRST NAME	7b. CHILD'S LAST NAME	8. CHILD'S SSN	9. CHILD'S DATE OF BIRTH

10.	Was the child under age 24 at the end of 2025, a student, and younger than you (or your spouse, if filing jointly)?	CHILD 1 Yes ☐ No ☐	CHILD 2 Yes ☐ No ☐	CHILD 3 Yes ☐ No ☐
11.	Was the child permanently and totally disabled during any part of 2025?	CHILD 1 Yes ☐ No ☐	CHILD 2 Yes ☐ No ☐	CHILD 3 Yes ☐ No ☐
12.	DELAWARE STATE INCOME TAX LESS NON-REFUNDABLE CREDITS - Enter the higher tax amount from Column A or Column B of Form PIT-RES Line 33			12. \$.00
13.	FEDERAL EARNED INCOME TAX CREDIT (EITC) - Enter amount from IRS form 1040 or 1040-SR, Line 27			13. \$.00
14.	REFUNDABLE EITC CALCULATION - Multiply Line 13 x 0.045 and enter here			14. \$.00
15.	NON-REFUNDABLE EITC CALCULATION - Multiply Line 13 x 0.20 and enter here			15. \$.00
16.	REFUNDABLE EITC - If Line 14 is greater than or equal to Line 12, enter the amount from Line 14 here and on Line 34 of Form PIT-RES and check the refundable box on Line 34 of Form PIT-RES			16. \$.00
17.	NON-REFUNDABLE EITC - If Line 14 is less than Line 12, compare Line 12 to Line 15, enter the smaller amount here and on Line 34 of Form PIT-RES, and check the non-refundable box on Line 34 of Form PIT-RES			17. \$.00

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



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DIVISION OF REVENUE F O R M PIT-RSS

DELAWARE RESIDENT SCHEDULES



NAME

TAXPAYER ID

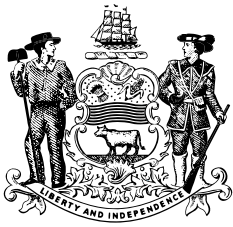
DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See instructions for a description of each worthwhile fund listed below.

18A.	NON-GAME WILDLIFE	18A.	.00
18B.	BEAU BIDEN FUND	18B.	.00
18C.	EMERGENCY HOUSING	18C.	.00
18D.	BREAST CANCER EDUCATION	18D.	.00
18E.	ORGAN DONATIONS	18E.	.00
18F.	DIABETES EDUCATION	18F.	.00
18G.	VETERANS HOME	18G.	.00
18H.	DELAWARE NATIONAL GUARD	18H.	.00
18I.	JUVENILE DIABETES FUND	18I.	.00
18J.	MULTIPLE SCLEROSIS SOCIETY	18J.	.00
18K.	OVARIAN CANCER FOUNDATION	18K.	.00
18L.	SL24: UNLOCKE THE LIGHT FOUNDATION FUND	18L.	.00
18M.	WHITE CLAY CREEK	18M.	.00
18N.	HOME OF THE BRAVE	18N.	.00
18O.	SENIOR TRUST FUND	18O.	.00
18P.	VETERANS TRUST FUND	18P.	.00
18Q.	PROTECT DELAWARE'S CHILD FUND	18Q.	.00
18R.	FOOD BANK OF DELAWARE	18R.	.00
18S.	DELAWARE HABITAT FOR HUMANITY	18S.	.00
18T.	B+ CHILDHOOD CANCER	18T.	.00
18U.	COMBINED CAMPAIGN FOR JUSTICE	18U.	.00
19.	TOTAL - Enter the total contribution amount here and on Form PIT-RES, Line 43 - Add Lines 18A through 18U	19.	.00

See the instructions for ALL required documentation to attach.

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.



DELAWARE

DIVISION OF REVENUE

2025
FORM
PIT-RSS

DELAWARE RESIDENT SCHEDULES



NAME

TAXPAYER ID

DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

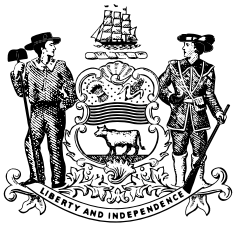
Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. Forms W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT



DELAWARE

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TAXPAYER ID

DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

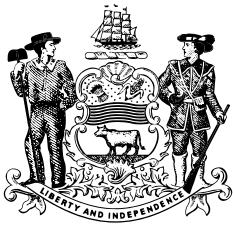
Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. Forms W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse
☐ W-2 ☐ 1099-R						☐ Taxpayer ☐ Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT



DELAWARE

F O R M

2025

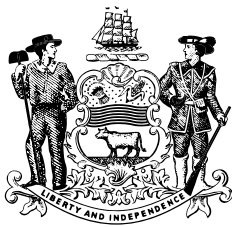
DIVISION OF REVENUE

PIT-RSA

RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS



NAME		TAXPAYER ID
 MEDICAL AND DENTAL EXPENSES	1. Medical and dental expenses	\$.00
	2. Enter amount from Federal Form 1040 , Line 11	\$.00
	3. Multiply Line 2 by 7.5% (0.075)	\$.00
	4. Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.	\$.00
 TAXES YOU PAID	5. STATE and LOCAL taxes	
	a. STATE and LOCAL income taxes not claimed as a credit on Form PIT-RES (see instructions)	\$.00
	b. STATE and LOCAL general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box.	\$.00
	c. STATE and LOCAL real estate taxes	\$.00
	d. STATE and LOCAL personal property taxes	\$.00
	e. Add Line 5a through Line 5d	\$.00
	f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately)	\$.00
6. Other taxes. List type and amount:	\$.00	
7. Add Line 5f and Line 6	\$.00	
 INTEREST YOU PAID Caution: Your mortgage interest deduction may be limited.	8. Home mortgage interest and points. (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.)	
	a. Home mortgage interest and points reported to you on Federal Form 1098	\$.00
	b. Home mortgage interest not reported to you on Federal Form 1098 (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.)	\$.00
	c. Points not reported to you on Federal Form 1098	\$.00
	d. Reserved for future use	
	e. Add Line 8a through Line 8c	\$.00
	9. Investment interest. Attach Federal Form 4952 .	\$.00
10. Add Line 8e and Line 9	\$.00	
 GIFTS TO CHARITY If you made a gift and got a benefit for it, see Federal Schedule A instructions.	11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	\$.00
	12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Federal Form 8283 if over \$500.	\$.00
	13. Carryover from prior year	\$.00
	14. Add Line 11 through Line 13	\$.00
CASUALTY AND THEFT LOSSES	15. Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). (Attach Federal Form 4684 and enter the amount from Line 18 of Federal Form 4684 .)	\$.00
OTHER ITEMIZED DEDUCTIONS	16. Other Deductions. See list in Federal Schedule A instructions. List type and amount:	\$.00
TOTAL ITEMIZED DEDUCTIONS	17. a. Add Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16. (If filing status 1, 2, 3, or 5, enter this amount on Form PIT-RES, Line 13, Column B.)	\$.00
	b. If filing status 4, allocate itemized deductions here and enter in the appropriate columns on Form PIT-RES, Line 13 (see instructions).	(A) (B) \$.00 \$.00
	18. If you elect to itemize deductions even though they are less than your standard deduction, check here.	



DELAWARE

DIVISION OF REVENUE

2025 FORM PIT-CFR

CLAIM FOR REFUND DUE ON BEHALF OF DECEASED TAXPAYER



DECEDENT INFORMATION

TAXPAYER ID

DATE OF DEATH

FIRST NAME

M.I.

LAST NAME

ADDRESS

CITY

STATE

ZIP CODE

ESTATE INFORMATION

TAXPAYER ID

ESTATE NAME

ADDRESS

CITY

STATE

ZIP CODE

PART

1

CHECK THE BOX THAT APPLIES TO YOU (CHECK ONLY ONE BOX). MAKE SURE TO SIGN AND DATE IN PART 3 BELOW

- A. ☐ Personal representative appointed or certified by court. You MUST attach a court certificate showing your appointment.
- B. ☐ Person, other than A, claiming refund for the decedent's estate. Complete Part 2 and attach a copy of the death certificate or proof of death.

PART

2

COMPLETE THIS PART ONLY IF YOU CHECKED BOX B ABOVE

YES

NO

1. Did the decedent leave a will? ☐ YES ☐ NO
- 2a. Has a personal representative been appointed by a court for the estate of the decedent? ☐ YES ☐ NO
- 2b. If "NO", will one be appointed? If 2a or 2b is answered "YES", the personal representative must file for the refund. ☐ YES ☐ NO
3. As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? ☐ YES ☐ NO

If the answer to question 3 is "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative.

PART

3

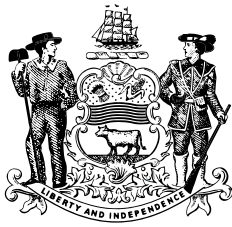
SIGNATURE AND VERIFICATION (All filers must complete this part)

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

YOUR SIGNATURE

DATE

Form to be submitted with the tax return seeking the refund.



DELAWARE

2025
DIVISION OF REVENUE
PIT-CRS
DELAWARE INCOME TAX CREDIT SCHEDULE



PART A - TAXPAYER INFORMATION

TAXPAYER ID

--	--	--	--	--	--	--	--

TAXPAYER NAME

--

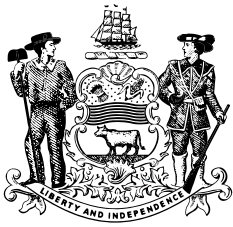
PART B - DELAWARE INCOME TAX CREDIT COMPUTATION



Non-refundable Income Tax Credits

Please see instructions and worksheets on how to calculate each applicable tax credit. On each line below, please enter the amount of approved or calculated tax credit.

A. NEIGHBORHOOD ASSISTANCE CREDIT 30 DEL. C. § 2001-2008 Applications for this credit must be submitted to the Delaware State Housing Authority for approval in advance.		
1.	Credit Carryover from Previous Years	\$.00
2.	Current Year Approved Credit (50% of investment, up to \$50,000/year)	\$.00
3.	Total Neighborhood Assistance Credits (Add Line 1 and Line 2)	\$.00
B. ECONOMIC DEVELOPMENT CREDITS §§ 2010-2015		
4.	Credit Carryover from Previous Years	\$.00
5.	Current Year Approved Credit (complete Form BUS-DED to compute the credit)	\$.00
6.	Total Economic Development Credits (Add Line 4 and Line 5)	\$.00
C. GREEN INDUSTRIES/BROWNFIELD CREDITS §§ 2020-2024, 2040		
7.	Credit Carryover from Previous Years	\$.00
8.	Current Year Approved Credit	\$.00
9.	Total Green Industries/Brownfield Credits (Add Line 7 and Line 8)	\$.00
D. RESEARCH AND DEVELOPMENT CREDITS (TAX YEARS BEFORE 2018) §§ 2070-2075		
10.	Credit Carryover from the Previous Years	\$.00
E. LAND AND HISTORIC RESOURCES CONSERVATION CREDITS §§ 1801-1807		
11.	Credit Carryover from Previous Years	\$.00
12.	Current Year Approved Credit	\$.00
13.	Total Land and Historic Resources Conservation Credits (Add Line 11 and Line 12)	\$.00
F. HISTORIC PRESERVATION CREDITS §§ 1112, 1811-1817 Applications for this credit must be submitted to the Historic Preservation Office for approval in advance.		
14.	Credit Carryover from Previous Years	\$.00
15.	Current Year Approved Credit	\$.00
16.	Total Historic Preservation Credits (Add Line 14 and Line 15)	\$.00



DELAWARE

2025
DIVISION OF REVENUE
PIT-CRS
DELAWARE INCOME TAX CREDIT SCHEDULE



NAME

TAXPAYER ID

G. AUTOMATIC EXTERNAL DEFIBRILLATORS

17.	Enter the number of automatic external defibrillators placed in service during the tax year		
18.	Total Automatic External Defibrillator Credit (Multiply Line 17 by \$100)	\$	.00

H. TOTAL DELAWARE NON-REFUNDABLE INCOME TAX CREDITS

19.	Total (Add Lines 3, 6, 9, 10, 13, 16 and 18)	\$	.00
-----	--	----	-----

I. CREDIT LIMITATION - INDIVIDUAL FILERS

20.	Enter the amount listed on Line 26 of Form PIT-RES or Line 43 of Form PIT-NON	\$	.00
21.	Enter the total from Line 19, above	\$	.00
22.	Enter current year credits from Line 23 from Delaware Form SCT-SSR (S Corporation) or Delaware Form PRT-PSI (Partnership), if any	\$	.00
23.	Add Lines 21 and 22	\$	.00
24.	Enter the lesser of Lines 20 & 23 (this is the total of the non-refundable tax credits to which the taxpayer is entitled) here and on Line 30 of Form PIT-RES or Line 46 of Form PIT-NON	\$	.00

J. REFUNDABLE INCOME TAX CREDITS

Please see instructions and worksheets on how to calculate your tax credit. Enter on the appropriate line the amount of each calculated tax credit.

25.	Business Finder's Fee Credits	\$	.00
26.	New Economy Jobs Program Credits	\$	.00
27.	Organ and Bone Marrow Transplantation Tax Credit	\$	.00
28.	Employer Tax Credit For Hiring Individuals with Disabilities	\$	.00
29.	Research & Development Credits (see instructions)	\$	.00
30.	Total Refundable Income Tax Credits (Add Lines 25 through 29)	\$	.00

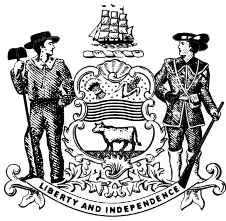
INDIVIDUAL TAX FILERS

Enter the amount from Line 30 on Line 38 of Form PIT-RES (Resident) or Line 52 of Form PIT-NON (Non-Resident)

Mail completed form to:



Delaware Division of Revenue
PO Box 2340
Wilmington, DE 19899-2340



DELAWARE 2025

DIVISION OF REVENUE F O R M PIT-STC
DELAWARE SPECIAL TAX COMPUTATION FOR LUMP SUM
DISTRIBUTION FROM QUALIFIED RETIREMENT PLAN



LUMP SUM DISTRIBUTIONS

This form applies, in the case of someone who is not self-employed, only when the distribution was made:

- Due to the participant's death;
- Due to the participant's separation from employment; or
- After the participant had attained age 59½

In the case of a self-employed person, this form applies only when the distribution was made:

- Due to the participant's death;
- After the participant had attained age 59½
- The participant was previously disabled



THIS FORM DOES NOT APPLY WHEN YOUR DISTRIBUTION WAS:

- Rolled over;
- An early distribution including an early distribution received for medical, education or housing exclusions; or
- Subject to the early withdrawal penalty of your Federal Form 1040, Schedule 2, Line 6.

YOUR FIRST NAME	M.I.	LAST NAME	SUFFIX	YOUR TAXPAYER ID
SPOUSE FIRST NAME	M.I.	LAST NAME	SUFFIX	SPOUSE TAXPAYER ID

1.	ENTER CAPITAL GAIN PORTION OF DISTRIBUTION FROM BOX 3 OF FORM 1099R	\$	.00
2.	ENTER ORDINARY INCOME PORTION OF DISTRIBUTION FROM BOX 2A OF FORM 1099R	\$	.00
3.	Add Lines 1 and 2	\$	.00
4.	DEATH BENEFIT EXCLUSION ALLOWED ON FEDERAL FORM 4972	\$	.00
5.	Subtract Line 4 from Line 3	\$	.00
6.	CURRENT ACTUARIAL VALUE OF ANNUITY (if applicable, see Federal instructions)	\$	.00
7.	TOTAL TAXABLE AMOUNT OF DISTRIBUTION. Add Lines 5 and 6	\$	.00
8.	ENTER 10% OF LINE 7 (Multiply Line 7 by .10)	\$	.00
9.	COMPUTE THE TAX ON LINE 8 (use Income Tax Table for Form PIT-RES)	\$	.00
10.	Multiply the amount on Line 9 by ten	\$	.00
11.	ENTER 10% OF LINE 6 (Multiply Line 6 by .10)	\$	.00
12.	COMPUTE THE TAX ON LINE 11 (use Income Tax Table for Form PIT-RES)	\$	.00
13.	Multiply the amount on Line 12 by ten	\$	.00
14.	Subtract Line 13 from Line 10	\$	.00
15.	Divide Line 2 by Line 3 and enter result as a decimal (rounded to at least two places)		
16.	TAX ON ORDINARY INCOME PORTION OF DISTRIBUTION (Multiply Line 14 by decimal on Line 15 and enter on Form PIT-RES, Line 25, or Form FID-TAX, Line 9)	\$	.00

File online at
<https://tax.delaware.gov>

ATTACH FORM PIT-STC TO FORM PIT-RES OR FORM FID-TAX

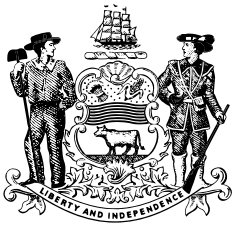
I DECLARE UNDER PENALTIES OF PERJURY, THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.

TAXPAYER SIGNATURE

DATE

SPOUSE SIGNATURE

DATE



DELAWARE 2025

DIVISION OF REVENUE PIT-UND

DELAWARE UNDERPAYMENT OF ESTIMATED TAXES



NAME

TAXPAYER ID

☐

TAXPAYER IS A FARMER OR FISHERMAN

☐

TAXPAYER IS USING THE ANNUALIZATION OF INCOME METHOD

PART 1**REQUIRED ANNUAL PAYMENT**

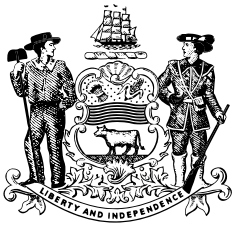
A.	Enter 90% of 2025 Delaware tax liability (Line 33 Form PIT-RES minus Line 34 Form PIT-RES, or Line 48 Form PIT-NON)	A.
B.	Enter 100% or 110% of 2024 Delaware tax liability (Line 32 PIT-RES minus Line 33 PIT-RES, or Line 47 PIT-NON). (See instructions)	B.
C.	Enter the smaller of Line "A" or Line "B". This is your Required Annual Amount.	C.
D.	Delaware Withholding	D.
E.	Subtract Line "D" from Line "C". If \$800 or less, stop here. You do not owe the penalty.	E.

PART 2**SHORT METHOD** (See instructions)

F.	Enter the amount of Estimated Tax Payments, S Corp Payments or Refundable Business Credit	F.
G.	Delaware Withholding	G.
H.	Add Line "F" and Line "G" and enter here	H.
I.	TOTAL UNDERPAYMENT - Subtract Line "H" from Line "C". If zero or less, stop here.	I.
J.	Multiply Line "I" by 12% (times 0.12)	J.
K.	If the amount on Line "I" was paid on or after April 30, 2026, enter zero (0). If it was paid before April 30, 2026, Multiply the number of days from the date Line "I" was paid before April 30, 2026, times .05% (.0005) times the amount on Line "I".	K.
L.	ESTIMATED PENALTY - Subtract Line "K" from Line "J" and enter here	L.

PART 4**COMPUTING THE OVER/UNDER PAYMENT**

TIME PERIOD			
1/1/25 - 4/30/25	5/1/25 - 6/15/25	6/16/25 - 9/15/25	9/16/25 - 1/15/26
28.	28.		
29.	29.		
30.	30.		
31.	31.		
32.	32.		
33.	33.		
34.	34.		
35.	35.		
36.	36.		
37.	37.		
38.	38.		



DELAWARE 2025

DIVISION OF REVENUE FORM PIT-UND
DELAWARE UNDERPAYMENT OF ESTIMATED TAXES

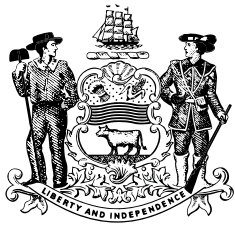


NAME	TAXPAYER ID
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PART 5	COMPUTING THE PENALTY (See instructions)	PAYMENT DUE				
		39.	5/1/25	6/16/25	9/15/25	1/15/26
40.	Enter number of days from date on Line 39 to when payment was made	40.				
41.	Multiply Line 40 by .05% (times .0005)	41.				
42.	PENALTY FOR PERIOD - Multiply Line 37 by Line 41	42.				
43.	Add penalties from each Column on Line 42 to determine the Total Penalty (i.e., Line 42 Column 1 plus Line 42 Column 2, etc.)	43.				

CHECK HERE IF YOU USED A NON-RESIDENT RETURN ☐

PART 3	ANNUALIZED INSTALLMENT METHOD	TIME PERIOD				
		1.	1/1/25 - 3/31/25	1/1/25 - 5/31/25	1/1/25 - 8/31/25	1/1/25 - 12/31/25
2.	Enter Delaware AGI from your 2025 Delaware Return (Line 12 - Form PIT-RES, or Line 38 - Form PIT-NON) for period	2.				
3.	MULTIPLIER	3.	4	2.4	1.5	1
4.	ANNUALIZED AGI - Multiply Line 2 by Line 3.	4.				
5.	Enter Delaware Itemized Deductions (Line 20 - Form PIT-RES, Line 40 - Form PIT-NON) for period. Enter zero (0) if you didn't itemize.	5.				
6.	MULTIPLIER	6.	4	2.4	1.5	1
7.	ANNUALIZED ITEMIZED DEDUCTIONS - Multiply Line 5 by Line 6	7.				
8.	Enter the Total Delaware Standard Deduction Amount. (See Instructions) Enter zero (0) if you itemized.	8.				
9.	DELAWARE DEDUCTIONS - Enter amount from Line 7 if you itemized, or from Line 8 if you used the standard deduction	9.				
10.	DELAWARE TAXABLE INCOME - Subtract Line 9 from Line 4	10.				
11.	TAX LIABILITY - Using the tax table or tax schedule, figure the amount of tax due on the amounts from Line 10	11.				
12.	TAX ON LUMP SUM (See Instructions)	12.				
13.	TOTAL TAX - Add Line 11 to Line 12	13.				
14.	NON-RESIDENT FILERS ONLY - Multiply Line 13 by the proration percentage on Line 43 of Form PIT-NON	14.				



DELAWARE 2025

DIVISION OF REVENUE FORM PIT-UND
DELAWARE UNDERPAYMENT OF ESTIMATED TAXES



NAME	TAXPAYER ID
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PART 3	ANNUALIZED INSTALLMENT METHOD (continued)	TIME PERIOD				
		1.	1/1/25 - 3/31/25	1/1/25 - 5/31/25	1/1/25 - 8/31/25	1/1/25 - 12/31/25
15.	TOTAL PERSONAL CREDIT AMOUNT (See Instructions)	15.				
16.	NON-RESIDENT FILERS ONLY - Multiply Line 15 by the proration percentage on Line 44 of Form PIT-NON	16.				
17.	OTHER NON-REFUNDABLE CREDITS - Add Lines 28, 29, 30, 31, & 34 (if non-refundable) of Form PIT-RES or Lines 45 & 46 of Form PIT-NON and enter here	17.				
18.	RESIDENTS - Subtract Line 15 and Line 17 from Line 13. NON-RESIDENTS - Subtract Line 16 and Line 17 from Line 14.	18.				
19.	MULTIPLIER	19.	.225	.450	.675	.900
20.	Multiply Line 18 by Line 19	20.				
21.	Sum all previous columns from Line 27 (i.e., Column 2 equals Line 27 Column 1, Column 3 equals Line 27 Column 1 plus Line 27 Column 2, etc.)	21.				
22.	Subtract Line 21 from Line 20. If zero or less, enter zero (0).	22.				
23.	Enter 1/4 of the total from Part 1, Line "C", in each column	23.				
24.	Enter the amount from Line 26 of the previous column of this schedule (i.e., Column 2 equals Line 26, Column 1, Column 3 equals Line 26, Column 2, etc.)	24.				
25.	Add Line 23 to Line 24	25.				
26.	Subtract Line 22 from Line 25. If zero or less, enter zero (0)	26.				
27.	Enter the smaller of Line 22 or Line 25 here and on Line 28	27.				

22222		a Employee's social security number		OMB No. 1545-0029							
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld						
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld						
			5 Medicare wages and tips		6 Medicare tax withheld						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial Last name Suff.			11 Nonqualified plans		12a C o d e						
			13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b C o d e						
			14 Other		12c C o d e						
					12d C o d e						
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
			\$		2025		
			2a Taxable amount				
			\$		Form 1099-R		Copy 1 For State, City, or Local Tax Department
			2b Taxable amount not determined ☐		Total distribution ☐		
PAYER'S TIN	RECIPIENT'S TIN		3 Capital gain (included in box 2a)		4 Federal income tax withheld		
				\$		\$	
RECIPIENT'S name			5 Employee contributions/ Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
			\$		\$		
			7 Distribution code(s)		IRA/ SEP/ SIMPLE ☐	8 Other	
Street address (including apt. no.)					\$		
City or town, state or province, country, and ZIP or foreign postal code			9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement ☐	14 State tax withheld		15 State/Payer's state no.		16 State distribution
\$			\$				\$
Account number (see instructions)		13 Date of payment	17 Local tax withheld		18 Name of locality		19 Local distribution
			\$				\$
			\$				\$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service